

1964

# Speaking and writing from November 1963 through February 1964; Constructive services

Anonymous

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## SPEAKING AND WRITING

from November 1963 through February 1964

DATE	NAME	APPEARANCE/PUBLICATION	SUBJECT
Nov.			
1	Philip J. Schuele <i>Jacksonville</i>	University of Florida Chapter, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award
9	Arthur F. Wilkins <i>Newark</i>	Federal Paper Board Company, Inc., Bogota, New Jersey	Travel and Entertainment Expense
12	Terence F. Healy <i>Washington</i>	Income Tax Seminar, Eastern College, Baltimore	Practitioners' Handling at Agent and Conference Level
13	Rudolph J. Englert <i>New York</i>	National Association of Photo Lithographers, Chicago	Your 1964 Tax Program
14	Andrew B. Fielding <i>Boston</i>	Panel Chairman, Massachusetts CPA Society, Boston	Accounting Problems of Government Contractors
14, 15	Sig O. Joraanstad <i>Seattle</i>	Tax Seminar, Washington CPA Society, Seattle (Also December 17)	Depreciation Recapture
15	Thomas R. Warner <i>Los Angeles</i>	Accounting Club, University of California at Los Angeles	EDP—A Challenge in Auditing
16	William Wright <i>Boston</i>	Workshop Sessions, Northeastern University's Institute of Taxation	Investment Credit and Depreciation
19	Milton C. Clow <i>San Diego</i>	San Diego Retail Controllers Association	Year-End Tax Planning for Retail Controllers
19	Maurice S. Newman <i>Chicago</i>	Saint Louis Chapter, National Association of Accountants	Budget Cost Controls for the Smaller Company
19	Colin Park <i>Executive</i>	Graduate School of Business Administration, New York University	Liquidity and Turnover
19	Russell P. Shomler <i>Atlanta</i>	Knoxville, Savannah Chapters, National Association of Accountants and Georgia CPA Society	How Should Generally Accepted Accounting Principles Be Determined?
20	Robert D. Arnett <i>Seattle</i>	Seattle Chapter, National Association of Accountants	Responsibility Accounting
20	Milton C. Clow <i>San Diego</i>	Businessmen's Tax Conference, San Diego (El Centro, December 4)	Depreciation Guidelines and Investment Credit
20	Kenneth W. Stringer <i>Executive</i>	Cincinnati Chapter, Institute of Internal Auditors	Statistical Sampling
21	Henry D. Forer <i>Miami</i>	Dade and Broward County Chapter, Society of Savings and Loan Controllers, Fort Lauderdale	Federal Income Taxation of Savings and Loan Associations
21	Hugh A. Garnett <i>Executive</i>	New York State CPA Society, New York City	Examinations by Office of International Operations
21	John W. Gilbert <i>Philadelphia</i>	National Association of Accountants, Philadelphia	New Developments in Taxes
21	Kennard W. Webster <i>New York</i>	Northern New Jersey Chapter, Budget Executives Institute	An Effective Approach to Control Report Problems
21, 22	Harold J. Corwin <i>Denver</i>	AICPA Course: Colorado Springs and Denver Chapters, Colorado CPA Society (New Mexico CPA Society, Albuquerque, December 13)	Purchase, Sale, or Liquidation of a Corporate Business
22	Hugh M. Eggan <i>Seattle</i>	Washington State Federation of Fraternal, Patriotic, City, and Country Clubs, Seattle	Tax Problems Resulting from Loss of Tax-Exempt Status by Social Clubs

DATE	NAME	APPEARANCE/PUBLICATION	SUBJECT
22	D. Robert Nicholson <i>Rochester</i>	Syracuse University Tax Conference	Self-Employed Individuals Tax Retirement Act of 1962
23	Philip J. Sandmaier, Jr. <i>San Diego</i>	Career Conference, San Diego City High Schools	To Be or Not To Be—An Accountant
Dec.			
	Jerry W. Kolb <i>Chicago</i>	<i>The Illinois CPA—Winter 1963</i>	Change to Natural Business Year by Photographic Equipment Manufacturer
	Robert G. Speidel <i>Pittsburgh</i>	<i>The Pennsylvania CPA Spokesman—December 1963</i>	Mergers and Acquisitions—Some Basic Tax Considerations
	James A. Wilson <i>Newark</i>	<i>The Journal of Business</i> , Seton Hall University—December 1963	Some Questions About Uniformity in Financial Statements
2	Ralph T. Bartlett <i>Newark</i>	Ceremony for new CPAs, Perth Amboy	Your Professional Responsibilities
2	William D. Gasser <i>Rochester</i>	Niagara University, New York	Haskins & Sells Foundation Scholarship Award
2	Henry J. Sebastian <i>Honolulu</i>	Blue Goose international organization of fire insurance personnel, Honolulu	Travel and Entertainment Expenses
2	James C. Stewart <i>Portland</i>	Accountants for Cooperatives, Portland, Oregon	Expense Accounting Rules for Business Executives
3	Joseph D. Wesselkamper <i>Cincinnati</i>	Xavier University Accounting Society, Cincinnati	Electronic Data Processing
4	Norman R. Kerth <i>New Orleans</i>	Louisiana State University Chapter, Beta Alpha Psi	Opportunities and Challenges in Accounting
4	Jerry Kreider <i>Pittsburgh</i>	Omicron Delta Epsilon, Washington and Jefferson College	First Filings With the SEC
4	Arthur F. Wilkins <i>Newark</i>	Essex Chapter, New Jersey CPA Society	1963 Revenue Act
5	William B. LaPlace <i>Cleveland</i>	Cleveland Chapter, National Association of Accountants	Accounting for Investment Credit on Direct Acquisition and Lease Equipment
5	Richard A. McManus <i>New York</i>	Morris-Sussex-Warren Chapter, New Jersey CPA Society	A Case Study in Profit Planning
5	Sheldon Richman <i>Los Angeles</i>	San Fernando Valley State College, California	Tax Accounting for Fixed Assets
5	Wilbert H. Schwotzer <i>Atlanta</i>	Savannah Chapter, Georgia CPA Society, and Coastal Empire Chapter, Data Processing Managers' Association, Savannah	Auditing and Data Processing
5, 6	John W. Gilbert <i>Philadelphia</i>	Tax Forum, Philadelphia Chapter, Pennsylvania Institute of CPAs	Organization and Formation of a Corporation
6	Joseph P. Healy <i>Philadelphia</i>	Auditing classes, Villanova University	Practical Experiences in Accounting
6	Jack Macy <i>Chicago</i>	Illinois CPA Society, Chicago	Compensation Techniques
6	Charles N. Whitehead <i>San Francisco</i>	Utah Society of Public Accountants, Salt Lake City	Investment Credit
7	Milton J. Urner <i>San Diego</i>	Society of California Accountants, San Diego	Some Basic Problems in Individual Loss Carrybacks and Carryovers
8	Robert D. Walter <i>Los Angeles</i>	University of Arizona Chapter, Beta Alpha Psi, Tucson	My Early Experiences in Public Accounting
10	Norman R. Kerth <i>New Orleans</i>	Baton Rouge Chapter, National Association of Accountants	Year-End Tax Planning with Reference to Proposals in 1963 Revenue Bill
10	John C. McCarthy <i>Philadelphia</i>	Lehigh University Chapter, Beta Alpha Psi	Haskins & Sells Foundation Scholarship Award
10	Lawrence M. Walsh <i>Philadelphia</i>	Wharton School Chapter, Beta Alpha Psi, University of Pennsylvania	The Organization and Functions of SEC as They Affect Practice of CPAs
11	Albert J. Bova <i>Allentown</i>	Pennridge High School, Perkasio, Pennsylvania	A Career in Accounting
11	Richard H. Grosse <i>Pittsburgh</i>	American Management Association, New York	Area of Savings in Internal Auditing
11	Joseph P. Healy <i>Philadelphia</i>	Career Conference, Villanova University	Public Accounting with a National Firm



# SPEAKING AND WRITING

DATE	NAME	APPEARANCE/PUBLICATION	SUBJECT
11	Colin Park <i>Executive</i>	City College Chapter, Beta Alpha Psi, New York	Working Capital Analysis
12	Edward W. Carmody Ervin A. Stadler Leo C. Voet <i>Cincinnati</i>	Clients of Cincinnati Office " "	Tax Planning in View of Probable Changes in 1964
12	Robert C. Tatgenhorst <i>Louisville</i>	Beta Kappa Gamma, Western Kentucky State College, Bowling Green	Why A Career In Public Accounting
12	Lawrence M. Walsh <i>Philadelphia</i>	College of Commerce and Finance, Villanova University	Haskins & Sells Foundation Scholarship Award
13	William W. Gerecke <i>Los Angeles</i>	Governmental Finance and Accounting Institute, Tempe, Arizona	Some Considerations in Solving Municipal Paper-Work and Data-Processing Problems
13	Max A. Millet <i>Phoenix</i>	Panel Chairman, Governmental Finance and Accounting Institute, Tempe, Arizona	Current Problems in Municipal Accounting Systems
14	Milton C. Clow <i>San Diego</i>	San Diego Chapter, California CPA Society	Formation, Organization and Various Types of Partnerships
14	Lyndon C. Conlon <i>Fort Lauderdale</i>	Broward County Chapter, Florida Institute of CPAs	Standards of Reporting
14	D. Robert Nicholson <i>Rochester</i>	Rochester Area Chapter, New York State CPA Society	Tax Pitfalls in Corporate Acquisitions and Dispositions
14	Thomas J. Volpe <i>New York</i>	Brooklyn College Accountants' Alumni Association, Station WBAI-FM, New York	House of Representatives Tax Bill—1963
16	Norman R. Kerth <i>New Orleans</i>	Accounting Club, Mississippi State University	Opportunities and Challenges in Accounting
16	T. Milton Kupfer <i>Executive</i>	New York State CPA Society, New York City	Intervivos Trusts—Insurance Trusts
17	William M. Flansburg <i>Denver</i>	Denver Hospital Office and Credit Managers Association	Internal Control for Hospitals
18	Roger J. Harris <i>Chicago</i>	University of Colorado Chapter, Beta Alpha Psi, Boulder	The Management Advisory Service Practice
18	Norman R. Kerth <i>New Orleans</i>	University of Mississippi, Oxford	Haskins & Sells Foundation Scholarship Award
18	Henry J. Sebastian <i>Honolulu</i>	Real Estate Association of Hawaii	Travel and Entertainment Expenses
19	William E. Bachmann, Jr. <i>Buffalo</i>	Buffalo Area Chapter, New York State CPA Society	New Approach to Internal Accounting Control Evaluation
19	Bruce L. Davis, Jr. <i>Miami</i>	South Florida Chapter, National Association of Accountants, Miami	Capital Asset and Depreciation Policy
Jan. 4	Milton J. Urner <i>San Diego</i>	San Diego Chapter, American Society of Women Accountants	Some Basic Problems in Individual Loss Carrybacks and Carryovers
6	Mason E. Nolan <i>Portland</i>	Systems and Procedures Association of America, Portland, Oregon	Program Evaluation and Review Technique (PERT)
7	Arthur F. Wilkins <i>Newark</i>	National State Bank of Newark, New Jersey	1963 Revenue Act
9	Thomas R. Kloman <i>Denver</i>	The 40 Plus Club of Denver	Your Income Tax
9	Fred M. Oliver <i>Salt Lake City</i>	Water and Sewer Districts and Municipalities, Logan, Utah	The Need for Management-Oriented Bond Ordinances in Public Utility Financing
9	Richard C. Raupp <i>Chicago</i>	University of Notre Dame Chapter, Beta Alpha Psi	Constructive Approach to Auditing
9	H. Edward Slough <i>Philadelphia</i>	Germantown High School, Philadelphia	Careers in Accounting
9	James F. Wall <i>Chicago</i>	Chicago Chapter, Budget Executives Institute	Organization—The Keystone of Budgeting
10	Robert D. Arnett <i>Seattle</i>	Allied Daily Newspapers of Washington, Seattle	Economic Feasibility of Computers in the Composing Room
13	Edgar J. Bostick <i>San Diego</i>	San Diego State College School of Business Administration	Use of Statistical Sampling in Auditing
13	Eben C. Cutler <i>Dayton</i>	Dayton Credit Men's Association and Sales Executive Club	Control of Investment in Inventories

DATE	NAME	APPEARANCE/PUBLICATION	SUBJECT
14	Ernest H. Kenyon <i>Omaha</i>	Ak-Sar-Ben Chapter, Institute of Internal Auditors, Omaha	Federal Income Tax Changes for the Coming Year
15	Roger J. Harris <i>Chicago</i>	Denver Chapter, National Association of Accountants	Obtaining Control in Data Processing
15	William T. Miller <i>Los Angeles</i>	Seattle Chapter, National Association of Accountants	Control over Distribution Costs
16	Charles F. Collins <i>Dayton</i>	Lima Chapter, National Association of Accountants	Review of Tax Changes During 1963
16	Oscar S. Gellein <i>Executive</i>	District of Columbia Institute of CPAs	Development of Accounting Principles
16	E. Frederick Halstead <i>Miami</i>	Miami Chapter, National Association of Accountants	Measuring Your Marketing Costs
16	Jack E. Shofner <i>Los Angeles</i>	Los Angeles Bay Area Real Estate Association	Profit Planning for Realtors
16	Leo C. Voet <i>Cincinnati</i>	Cincinnati Chapter, Ohio CPA Society	Ethics in Tax Practice
17	Matthew K. Chew <i>Phoenix</i>	Arizona Chapter, American Hospital Accountants Association, Phoenix	Pre-Audit Preparation and Internal Control
22	Griffith H. Baxter <i>Tulsa</i>	Tulsa Chapter, Oklahoma CPA Society	Oklahoma Hospital Audits
23	Fred M. Oliver <i>Salt Lake City</i>	Utah State Association of Counties, Salt Lake City	Advantages of a Fiscal Procedures Act for Utah Counties
27	Walter H. Hanshaw <i>Chicago</i>	Businessmen of Mason City, Iowa	Ratio Analysis in Progress Reports
27	Henry Wagner, Jr. <i>Dayton</i>	Dayton Chapter, Institute of Internal Auditors	Audit of Financial Institutions
29	John W. Queenan <i>Executive</i>	Southern California College Accounting Educators Conference	The Accounting Principles Board and Prospective Developments in Accounting Principles
31	Elmer G. Beamer <i>Cleveland</i>	Diocese of Ohio, Protestant Episcopal Church, Cleveland	The Department of Finance
<b>Feb.</b>			
3	Fred M. Oliver <i>Salt Lake City</i>	Southern Chapter, Utah CPA Association, Provo	Long-Range Problems Within the Accounting Profession
3	Colin Park <i>Executive</i>	Seminar for Businessmen of Mason City, Iowa	The Small Businessman Plans Ahead
4	Elmer G. Beamer <i>Cleveland</i>	Greater Cleveland Growth Board	Report on Activities of Speakers Bureau of Growth Board
4	Arthur F. Wilkins <i>Newark</i>	Employer's Legislative Committee, Morris County, New Jersey	New Jersey Personal Property Tax
5	Thomas R. Kloan <i>Denver</i>	Longmont, Colorado Kiwanis Club	Income Taxes
5	D. Robert Nicholson <i>Rochester</i>	Rochester Chapter, Tax Executive Institute	Revenue Act of 1964
6	Warren W. Newman <i>Executive</i>	Downtown Group, The Laymen's Movement, New York	Poetry in Religion
6	D. Robert Nicholson <i>Rochester</i>	Rochester Chapter, Institute of Internal Auditors	Auditing Sales for Management
7	John W. Gilbert <i>Philadelphia</i>	Stradley Tax Group, Philadelphia	Depreciation of Property Held Primarily for Sale
9	William W. Cope <i>Los Angeles</i>	Western States Industrial Distributors Conference, San Francisco	Inventory Valuation for Tax Purposes
10	George R. Pain <i>San Francisco</i>	San Francisco Chapter, National Association of Accountants	New Developments in Manual Accounting Systems
10	William A. Rowe, Jr. <i>Baltimore</i>	<i>The Daily Record</i> , Baltimore—February 10, 1964	Your Income Tax Returns—Federal vs. State
11	Wilbert H. Schwotzer <i>Atlanta</i>	Georgia State College Chapter, Beta Alpha Psi, Atlanta	The Role of the Accountant in 1984
13	Morris L. Crouse <i>Chicago</i>	Regional Meeting, NABAC, Cincinnati	A Realistic Approach to Pricing Bank Service Charges



## SPEAKING AND WRITING

DATE	NAME	APPEARANCE/PUBLICATION	SUBJECT
13	D. Robert Nicholson <i>Rochester</i>	Rochester Area Chapter, New York State CPA Society	Tax Treatment
13	Theron L. Parr <i>Atlanta</i>	Columbus Chapter, Georgia CPA Society	Statistical Sampling and Its Use in the Small Audit Engagement
16	Sheldon Richman <i>Los Angeles</i>	University of Southern California, School of Pharmacy, Los Angeles	Tax Accounting for Fixed Assets
17	Thomas J. Graves <i>Executive</i>	New York Chapter, National Association of Accountants	Current Developments in Federal Income Taxes
24	Eben C. Cutler <i>Dayton</i>	Dayton Chapter, Association of Women Accountants	Control of Investment in Inventories
24	Thomas B. Hogan <i>New York</i>	Controllers Committee, American Paper and Pulp Association, New York City	Current Thinking in the SEC in Regard to Financial Reporting
25	George S. White <i>Newark</i>	Junior Achievement Group, Passaic High School, New Jersey	A Day in the Life of a CPA
27	Henry D. Forer <i>Miami</i>	Gold Coast Chapter, Society of Savings and Loan Controllers, Stuart, Florida	New Federal Savings and Loan Insurance Corporation Reserve Regulations
27	J. William Stewart, Jr. <i>Charlotte</i>	Triangle Chapter, North Carolina CPA Association, Chapel Hill	Status of Pronouncements of Accounting Principles Board
27, 28	Morris L. Crouse <i>Chicago</i>	Houston Chapter, National Association of Accountants	Responsibility Accounting

## CONSTRUCTIVE SERVICES

Full service to our clients means more than rendering our opinion, preparing tax returns, or carrying out management advisory services. It means providing *constructive services* throughout everything we do. The following two examples show that opportunities for constructive service come at all levels of client contact. These opportunities arise out of a genuine interest in the client's welfare and a desire to contribute ideas that help him run his business better.

### for a small business

In a small legal printing company much of the galley proofreading was performed by pairs of typists. Near the end of an engagement, the senior accountant noticed that the reading was

frequently interrupted when one member of a team was called away, leaving the other idle, and there was lost motion while one typist waited for the other to get started. Our accountant recommended abandoning the team method in favor of having one typist read to a recording machine, to which the other could listen when it fitted into her own schedule. Adopting this recommendation resulted in a significant saving of time and greater proofreading efficiency.

### for merging banks

The partner in charge of a savings bank audit learned that a merger with a much larger savings bank was in the offing. The reserve for bad debts of the bigger bank was large, raising the pos-

sibility that the Treasury Department would consider it excessive for the new bank and therefore partially taxable. In preparing for the engagement, the partner found that the last merger of this kind had occurred in 1957. It too had involved one of our clients, so he studied the files of the earlier merger and became thoroughly familiar with all of its tax aspects. At the next meeting with the client management, the partner raised the possibility of seeking a special tax ruling that would apply to the combined reserves for bad debts of the two merging banks. The suggestion was accepted, and the application was successful. Had it not succeeded, the tax on the new bank would have been so high that the advantage to merging might well have been lost.